

TOTAL BUDGET—EXPENDITURES

The FY 13-14 Net Adopted Budget (all funds) is about \$340,000 higher than the revised FY 12-13 budget. Budget changes in various funds and departments, particularly the service reductions and FTE deletions recommended to balance the budget, are described in greater detail throughout this document.

The Infrastructure Result Area, the largest service area at \$241.9 million, shows an increase of \$2.7 million. The Water Resources Fund budget increases 5.1%, or about \$4.9 million. Water Resources will increase the contribution to its capital reserve fund for future capital projects from \$14.1 million to \$18 million. The Solid Waste Management Fund is reduced from \$17.3 million to \$16.5 million. Recent contractual re-negotiations are reducing costs for both the compost operation and the refuse station operation. The fund will enjoy the first full year of these savings in FY 13-14.

The Public Safety Result Area remains steady with a budget of \$122.5 million. The current year budget includes about \$835,000 in one-time costs for

special events during FY 12-13 such as the DNC Convention and the Presidential Inauguration. Changes in the process for accounting for off-duty police officer activity (expenditures will no longer be shown in the operating budget) reduces the Police Department Budget by \$2.5 million. Controlling for these unique budget items, this service area would be growing by \$3.4 million, or about 2.8%.

The Culture, Recreation and Community Character Result Area is reduced from \$32.7 million to \$31.3 million. The current year Parks and Recreation Budget included \$800,000 for the operation of Hagan-Stone and Bur-Mil Parks for July through December 2012. Guilford County assumed responsibility for parks operations in January 2013. The result area also includes budget reductions totaling almost \$900,000.

The Projected FY 14-15 Budget is 3.5% higher than the FY 13-14 Adopted Budget. The projected budget includes operations funding for an additional Fire Company for East Greensboro.

Total Net Expenditures by Expenditure Category

Category	2011-12 Actual	2012-13 Budget	2013-14 Adopted	2014-15 Projected
Personnel Costs	193,082,179	199,463,036	204,074,210	213,340,499
Maintenance & Operations	171,984,468	188,929,408	186,211,737	192,097,348
Debt Service	95,000,880	53,694,914	51,080,029	50,857,475
Capital Outlay	10,255,463	16,687,157	17,748,100	18,924,215
Total Expenditures	470,322,990	458,774,515	459,114,076	475,219,537

Budgeted personnel costs are 2.3% higher than the current year budget, including a net increase of about twenty (20) full-time equivalent (FTE) positions within the total operating budget. Thirty (30) positions are added to the Police budget as the federal COPS grant expires in 13-14 and the positions are transitioned to the General Fund. As part of the organization's overall budget balancing strategy, about 14 FTE positions have been eliminated. These position reductions are discussed in detail in the appropriate departmental budget pages throughout the document.

Maintenance and operations (m/o) costs, which include transfers from operating funds to capital projects or capital reserve funds, show about a \$2.7 million or 1.4%, decrease compared to the FY 12-13 Budget. A variety of planned budget reductions for FY 13-14 plus one-time budgeted items in the current year contribute to this overall decrease. The FY 13-14 Budget includes reductions with a m/o total value of \$2.2 million. These are discussed in further detail on the appropriate departmental

budget pages. During FY 12-13, the budget was amended to allow for one-time or unique expenditures such as the purchase of the former YWCA property (\$1.67 million appropriated for transfer from the General Fund), support for the Performing Arts Task Force (\$200,500) and support for the Carolina Field of Honor (\$55,875). Controlling for these expenditures in the current year, m/o budgeted expenses would be decreasing about \$800,000.

Overall budgeted debt service expenses are decreasing from \$53.7 million to \$51.1 million. Payments from the Debt Service Fund to retire general obligation and related debt decrease from \$25.4 million to \$22.2 million. The current year budget was amended in August 2012 to use proceeds from loan repayments for the Elon Law School to allow for early repayment of debt outstanding on the Canada Dry building at the Coliseum. Budgeted capital outlay expenses are increasing by \$1.1 million, with virtually all of the increase tied to rolling stock replacement managed by Equipment Services.



Total Budget-Expenditures

Result Areas

	2011-12 Actual	2012-13 Budget	2013-14 Adopted	2014-15 Projected
Culture, Recreation and Community Character				
Cemeteries Fund	832,715	801,342	776,091	804,316
Hotel/Motel Occupancy Tax Fund	3,348,998	3,250,200	3,224,580	3,288,910
Human Relations	485,956	515,620	448,919	463,780
Library System	7,904,579	8,327,930	8,550,229	9,028,630
Non-Dept. Culture, Rec & Comm Character	1,853,616	2,176,967	1,931,341	1,959,566
Parks and Recreation	18,079,897	18,155,486	16,956,636	17,426,996
Public Affairs	1,783,368	1,872,342	2,019,336	2,075,843
Subtotal	34,289,129	35,099,887	33,907,132	35,048,041
Less Transfers and Internal Charges	2,503,861	2,348,342	2,638,091	2,666,316
Total Culture and Recreation	31,785,268	32,751,545	31,269,041	32,381,725
General Government				
Budget and Evaluation	628,464	654,934	629,893	651,583
City Manager	1,219,083	1,295,578	1,555,737	1,682,437
Economic Development and Business Support	1,157,958	1,207,736	1,353,994	979,747
Economic Development Fund	0	1,455,360	1,286,060	1,327,184
Equipment Services Fund	16,445,680	22,260,413	21,084,534	22,561,253
Financial and Administrative Services	3,926,485	3,948,520	3,890,412	4,011,717
Graphic Services Fund	1,028,382	1,062,578	1,055,856	1,078,739
Human Resources	2,780,111	3,051,262	2,937,442	3,049,527
Information Technology	5,733,803	6,559,709	6,441,036	6,529,306
Insurance Funds	42,320,200	44,599,520	46,620,321	48,570,500
Internal Audit	360,295	366,576	371,852	386,944
Legal	934,427	896,714	1,013,962	1,040,879
Legislative	904,922	913,101	1,010,624	665,920
M/WBE	319,388	0	0	0
Network Services/Telecommunications Fund	10,221,111	11,750,384	10,610,476	10,660,698
Non-Departmental General Government	2,170,608	3,518,881	2,545,157	2,113,544
Non-Dept. Economic and Community Dev.	580,689	580,689	647,189	647,189
Subtotal	90,731,606	104,121,955	103,054,545	105,957,167
Less Transfers and Internal Charges	62,508,903	64,739,029	63,564,783	66,007,146
Total General Government	28,222,703	39,382,926	39,489,762	39,950,021

Total Budget-Expenditures

Result Areas

	2011-12 Actual	2012-13 Budget	2013-14 Adopted	2014-15 Projected
Infrastructure				
Engineering & Inspections	15,404,523	17,899,734	17,736,238	18,452,492
Environmental Services	879,887	0	0	0
Field Operations	33,667,456	36,388,874	35,097,225	35,702,361
Greensboro Transit Authority	21,038,866	22,652,148	22,836,720	23,136,643
Non-Departmental Infrastructure	6,464,613	5,532,156	4,945,989	4,364,651
Nussbaum Housing Partnership	2,225,113	1,924,737	1,814,220	1,840,540
Municipal Service District Fund	676,036	898,000	918,000	918,000
Parking Fund	1,773,295	2,577,622	2,446,610	2,526,286
Planning and Community Development	2,518,967	2,832,462	2,981,799	3,065,862
Solid Waste Management System Fund	17,942,262	17,274,337	16,494,949	16,585,366
State Highway Gas Tax Allocation Fund	6,730,000	7,220,000	7,510,000	7,510,000
Street and Sidewalk Fund	737,743	802,226	190,000	0
Stormwater Management Fund	8,564,455	9,920,187	9,796,556	9,956,646
Transportation	8,949,375	9,264,089	9,299,633	9,482,812
War Memorial Coliseum Complex Fund	23,302,035	24,347,659	24,838,184	24,998,278
Water Resources Fund	130,202,216	96,291,308	101,240,556	110,498,184
Subtotal	281,076,842	255,825,539	258,146,679	269,038,121
Less Transfers and Internal Charges	17,324,354	16,610,654	16,267,730	15,945,892
Total Infrastructure	263,752,488	239,214,885	241,878,949	253,092,229
Public Safety				
Fire	40,831,106	41,539,105	43,137,709	45,802,641
Police	63,776,859	65,297,176	65,554,551	68,284,885
Emergency Telephone System Fund	2,082,860	2,987,000	2,715,937	2,720,147
Metro Communications	5,963,403	7,168,159	7,439,486	7,684,404
Technical Services Fund	7,875,933	3,272,991	3,126,268	3,160,952
Non-Departmental Public Safety	5,148,808	6,566,280	4,907,170	4,907,170
Subtotal	125,678,969	126,830,711	126,881,121	132,560,199
Less Transfers and Internal Charges	4,036,284	4,430,602	4,346,643	4,346,643
Total Public Safety	121,642,685	122,400,109	122,534,478	128,213,556
Debt Service				
Capital Equipment Leases	6,642,136	4,269,426	4,165,466	1,828,416
Debt Service Fund	22,925,759	25,364,402	22,199,703	21,416,693
Debt Service Transfer	17,068,470	17,341,880	17,515,250	17,515,250
Subtotal	46,636,365	46,975,708	43,880,419	40,760,359
Less Transfers and Internal Charges	21,716,519	21,950,658	19,938,573	19,178,353
Total Debt Service	24,919,846	25,025,050	23,941,846	21,582,006
Budget Subtotal	578,412,911	568,853,800	565,869,896	583,363,887
Less Transfers and Charges	108,089,921	110,079,285	106,755,820	108,144,350
TOTAL NET BUDGET	470,322,990	458,774,515	459,114,076	475,219,537



***Expenditures By Result Area
(Adopted FY 13-14 Budget)***

